

Public Servants
Disclosure Protection
Tribunal Canada



Tribunal de la protection
des fonctionnaires
divulgateurs Canada

Public Servants Disclosure Protection Tribunal

Quarterly Financial Report 2013-2014

For the period ending September 30, 2013 (2nd Quarter)

Introduction

This quarterly report has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board. This report should be read in conjunction with the Main Estimates as well as *Canada's Economic Action Plan 2012 (Budget 2012)*.

It has not been subject to an external audit or review.

A summary description of the Registry of the Public Servants Disclosure Protection Tribunal's program activity can be found in [Part II of the Main Estimates](#).

Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Registry's spending authorities granted by Parliament and those used by the Registry, consistent with the Main Estimates for the 2013-2014 fiscal year.

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

As part of the Parliamentary business of supply, the Main Estimates must be tabled in Parliament on or before March 1 preceding the new fiscal year. Budget 2012 was tabled in Parliament on March 29, after the tabling of Main Estimates on February 28, 2012. As a result the measures announced in the Budget 2012 could not be reflected in the 2012-2013 Main Estimates.

In fiscal year 2012-2013, frozen allotments were established by Treasury Board Authority in departmental votes to prohibit the spending of funds already identified as saving measures in Budget 2012. In 2013-2014, the changes to departmental authorities were reflected in the 2013-2014 Main Estimates tabled in Parliament.

This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The Registry uses the full accrual method of accounting to prepare and present its annual departmental financial statements. These statements form part of the departmental performance reporting process. The spending authorities voted by Parliament remain on an expenditure basis.

Highlights of fiscal quarter and fiscal year to date (YTD) results

Compared to last fiscal year, the expenditures recorded in the second quarter of this fiscal year (July 1st to September 30th, 2013) decreased by \$170,000. The table of Departmental Budgetary Expenditures by Standard Object shows that this decrease is due primarily to lower personnel and professional services costs as well as a decrease in other payments.

The decrease in expenditures in the second quarter of the current fiscal year is mainly due to a timing difference in recording other payments (\$142,000) in fiscal year 2012-2013. It is also important to note that salary expenditures incurred in the second quarter of 2013-2014 have decreased by \$26,000 (11.9%) compared to the same period last fiscal year as a result of the departure of the Senior Legal Counsel in July 2013. Professional services costs have also decreased by \$8,000 (18.2%) because a consultant was hired to assist with the implementation of the Treasury Board Policy on Internal Controls in June 2012. These services were not required this fiscal year.

The decrease in expenditures is offset by an increase in rental costs mainly due to the rental of additional office space from Courts Administration Service.

The Registry has spent \$258,000 or 14.1% of its authorities in the second quarter and a year to date total of \$473,000 or 25.8% of its authorities this fiscal year compared to 22.3% in the second quarter and 30.2% of its authorities for the year to date last fiscal year.

Risks and Uncertainties

This quarterly report reflects the results of the current fiscal period in relation to the Main Estimates for which full supply was released on June 20, 2013.

The Registry is funded through voted parliamentary spending authorities and statutory authorities for program expenditures. As a result, its operations are affected by changes in funding approved by Parliament.

It is impossible for the Registry to predict how many cases it will receive on an annual basis. Effectively managing human and financial resources in this type of environment is challenging. The organization needs to ensure that it has a sufficient number of employees to provide the support required by the Tribunal. However, it must guard against having too many employees to avoid wasting talent as well as public funds.

Significant changes in relation to operations, personnel and programs

There have been no significant changes with respect to operations and personnel since the report for the quarter ended June 30, 2013.

Budget 2012 Implementation

The Registry has not been directly affected by any of the cost containment measures announced in Budget 2012. However, the organization is committed to reduce its operating expenditures by 5% in 2013-2014 and continues to manage public funds with prudence and probity, and with a view to ensuring that resources are used efficiently and economically. The Registry has access to hearing rooms and videoconferencing services free of charge, it shares employees with other administrative tribunals, and it undertakes joint projects with other organizations.

Approved by:

Stuart Campbell
A/Registrar and Deputy Head
Chief Financial Officer
November 13th 2013

Registry of the Public Servants Disclosure Protection Tribunal

For the quarter ended September 30, 2013

STATEMENT OF AUTHORITIES (*unaudited*)

<i>(In thousands of dollars)</i>	Fiscal year 2013-2014			Fiscal year 2012-2013		
	Total available for use for the year ending March 31, 2014	Used during the quarter ended September 30, 2013	Year to date used at quarter end	Total available for use for the year ending March 31, 2013	Used during the quarter ended September 30, 2012	Year to date used at quarter end
Vote 120 - Net operating expenditures	1,646	211	379	1,726	381	483
Budgetary statutory authorities	188	47	94	190	47	95
Total budgetary authorities	1,834	258	473	1,916	428	578
TOTAL AUTHORITIES	1,834	258	473	1,916	428	578

Registry of the Public Servants Disclosure Protection Tribunal

For the quarter ended September 30, 2013

Departmental budgetary expenditures by Standard Object (*unaudited*)

<i>(In thousands of dollars)</i>	Fiscal year 2013-2014			Fiscal year 2012-2013		
	Planned expenditures for the year ending March 31, 2014	Expended during the quarter ended September 30, 2013	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2013	Expended during the quarter ended September 30, 2012	Year to date used at quarter end
Expenditures						
Personnel	1,270	193	349	1,270	219	407
Transportation and communications	30	5	9	44	1	6
Information	20	-	3	3	2	2
Professional and special services	335	36	61	383	44	75
Rentals	80	19	40	96	2	3
Repair and maintenance	9	-	-	5	1	1
Utilities, materials and supplies	40	5	9	45	12	22
Acquisition of land, buildings and works	-	-	-	10	-	-
Acquisition of machinery and equipment	50	-	2	19	5	12
Other subsidies and payments	-	-	-	41	142	50
Total gross budgetary expenditures	1,834	258	473	1,916	428	578
TOTAL BUDGETARY EXPENDITURES	1,834	258	473	1,916	428	578